



## County Service Area 70 Zone R-42 (Windy Pass)

Report Created:1/22/2018

County Service Area 70 Zone R-42 is governed by the County Board of Supervisors. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone maintains approximately 2.15 miles of paved roadway in Barstow Heights. In 2002 voters approved a special tax, of \$750 per parcel per year, currently billed on 60 parcels, to fund road paving and maintenance services. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. The audits identify the receipt of property taxes even though the zone receives a special tax.

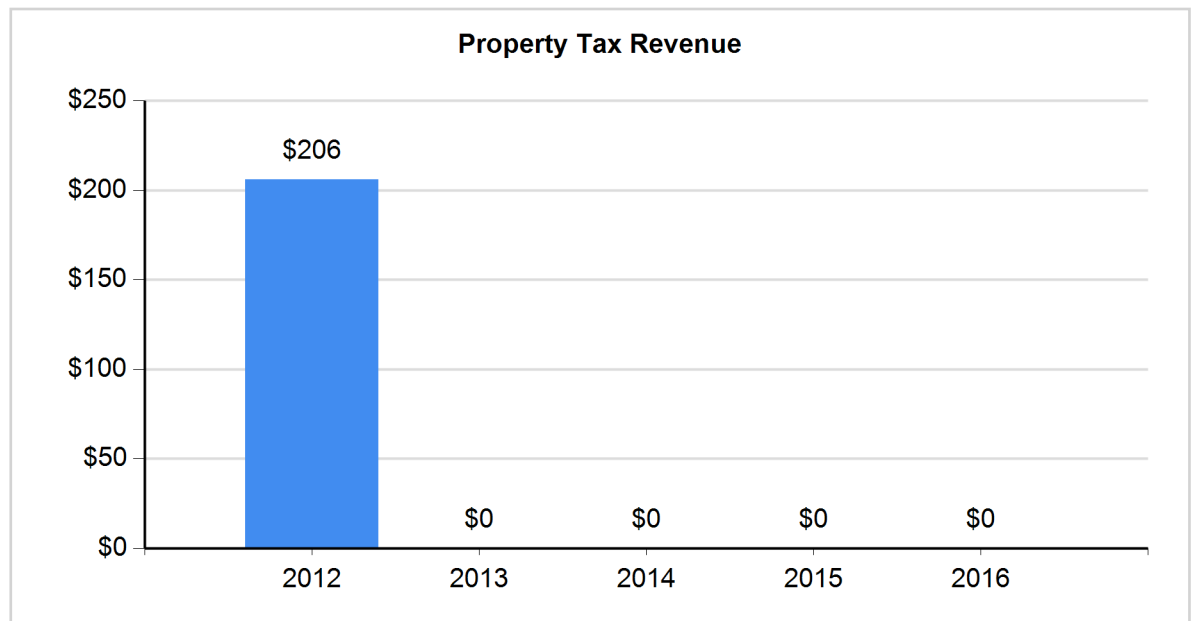
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



## County Service Area 70 Zone R-42 (Windy Pass)

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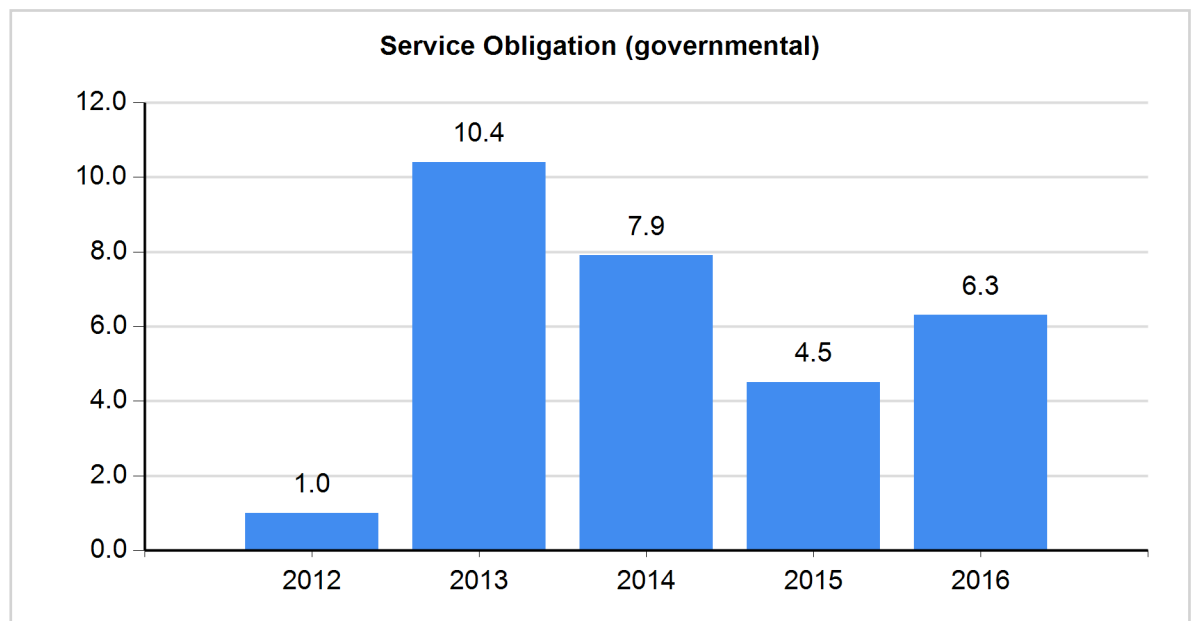
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2012	2013	2014	2015	2016
\$42,646	\$67,488	\$42,561	\$44,763	\$46,478
\$44,691	\$6,512	\$5,407	\$10,040	\$7,402
1.0	10.4	7.9	4.5	6.3

#### Agency Response



## County Service Area 70 Zone R-42 (Windy Pass)

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### Liquidity

#### Description

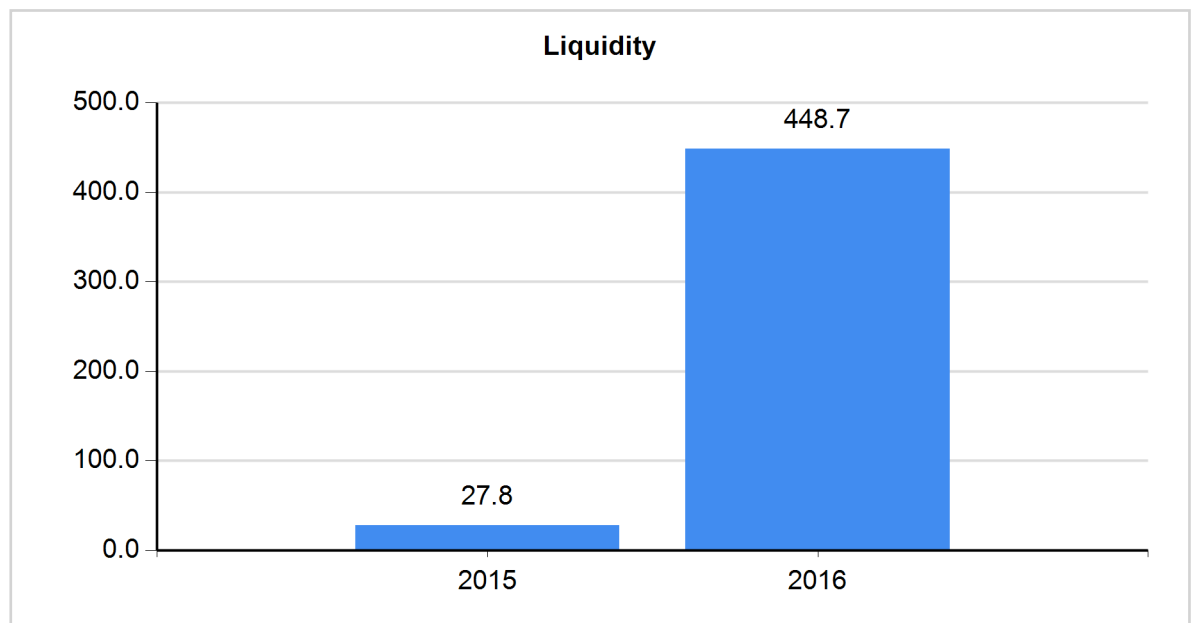
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2012	2013	2014	2015	2016
\$19,877	\$80,047	\$105,782	\$90,567	\$126,530
\$0	\$0	\$0	\$3,261	\$282
-	-	-	27.8	448.7

### Agency Response



## County Service Area 70 Zone R-42 (Windy Pass)

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### Debt Service (governmental)

#### Description

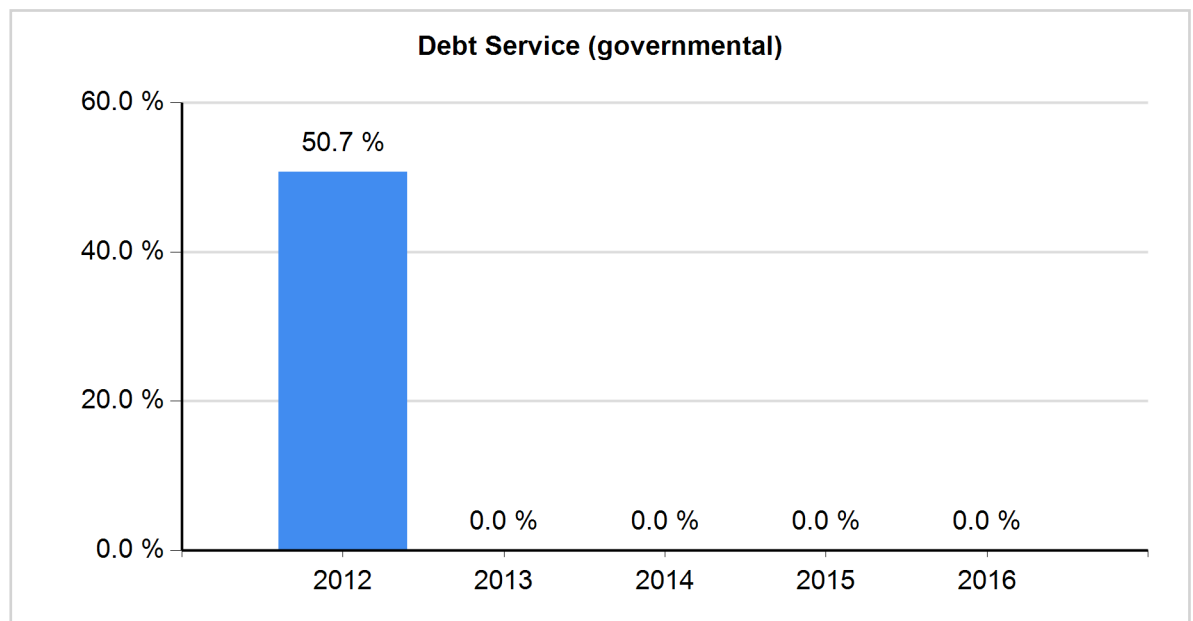
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenditures

#### Source:

Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2012	2013	2014	2015	2016
\$22,654	\$0	\$0	\$0	\$0
\$44,691	\$6,512	\$5,407	\$10,040	\$7,402
50.7%	0.0%	0.0%	0.0%	0.0%

### Agency Response